## REMARKS

Claims 1-10 are pending in this application. By this Amendment, claim 1 is amended.

Applicants appreciate the indication of allowable subject matter in claims 2, 3 and 5-10.

An Information Disclosure Statement was filed on September 1, 2005 and JP-A-2001-225674 was not initialed on the Form PTO-1449. Furthermore, an Information Disclosure Statement was filed on August 10, 2005 and an initialed Form PTO-1449 was not returned by the Patent Office. It is requested that the Examiner consider JP-A-2001-225674 and the references cited in the August 10, 2005 Information Disclosure Statement and return completely-initialed Forms PTO-1449 to Applicants' representative with the next Patent Office communication.

Claim 1 was rejected under 35 U.S.C. §102(e) over Moriya et al. (Moriya), U.S. Patent No. 6,704,642. The rejection is respectfully traversed.

Moriya fails to disclose a stop control apparatus with a valve controlling device for controlling an operation of a valve mechanism so that an internal combustion engine is stopped in a predetermined state, wherein the valve controlling device is adapted to hold an intake valve or an exhaust valve in a closed state irrespective of a state of rotation of an output shaft, as recited in claim 1.

Moriya discloses a valve timing control apparatus in which a rotation of a crank shaft 14 is transmitted to a variable valve timing mechanism 24 in order to advance or retard the valve timing of the intake valve 19 (col. 11, lines 52-61 and col. 12, lines 3-9). Moriya fails to provide any disclosure with regard to controlling the variable valve timing mechanism 24 in order to hold the intake valve 19 or the exhaust valve 20 in a closed state irrespective of a state of rotation of the crank shaft 14.

It is respectfully requested that the rejection be withdrawn.

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Claim 4 was rejected under 35 U.S.C. §103(a) over Moriya. The rejection is

respectfully traversed.

Claim 4 is patentable for at least the reasons set forth above for claim 1. It is

respectfully requested that the rejection be withdrawn.

In view of the foregoing, it is respectfully submitted that this application is in

condition for allowance. Favorable reconsideration and prompt allowance are earnestly

solicited.

Should the Examiner believe that anything further would be desirable in order to place

this application in even better condition for allowance, the Examiner is invited to contact the

undersigned at the telephone number set forth below.

Respectfully submitted,

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Date: December 14, 2005

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